

GORDON L. KLEIN

CURRICULUM VITAE

UCLA Anderson School
Los Angeles, CA 90095

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SUMMARY

Gordon Klein has been a faculty member at UCLA's Law School and Anderson School of Management, court-appointed referee, arbitrator, State Bar ethics consultant, and television commentator. Mr. Klein has participated in several highly publicized matters, including serving as the Trustee's accounting expert in General Motors' bankruptcy, Apple's expert in a major acquisition dispute, the U.S. Department of Justice's expert in a banking fraud matter, the testifying expert in a landmark Delaware case concerning enterprise solvency, a consultant on the Michael Jackson wrongful death case, and the testifying expert in a set of mortgage-backed securities matters that the *Financial Times* heralded as "this century's biggest case against Wall Street." He has extensive experience teaching and testifying in the areas of accounting, damages, finance, intellectual property, enterprise governance, professional responsibilities, unfair trade practices, valuation, and entrepreneurship. He also has testified about international accounting principles in effect in Abu Dhabi, France, Guatemala, Hong Kong, Korea, Singapore, and Mexico.

PROFESSIONAL DESIGNATIONS

- Certified Public Accountant (registered in Illinois)
- Attorney (non-practicing, California)

EDUCATION

University of Michigan Law School (J.D.)

University of Michigan Business School (B.B.A.)

HONORS

- Phi Beta Kappa
- Beta Alpha Psi
- Burroughs Corporation Scholar
- Branstrom Scholar
- California Society of CPAs Accounting Education Committee appointee

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EMPLOYMENT

University of Michigan Ross School of Business

Part-time faculty member. Taught introductory accounting.

UCLA, Anderson School of Management

Has taught 15 different courses in accounting, business law, tax planning, and financial statement analysis. Topics include compensation planning, cost accounting, quantitative aspects of marketing, financial derivatives, LLC and partnership dissolution, investments, valuation, new venture initiation, contracts, profit forecasting, and entrepreneurship.

UCLA School of Law

Taught Law and Financial Analysis and Accounting for Lawyers. Courses emphasize how financial and statistical data should be analyzed and presented. Topics include damage calculations, profit forecasting, valuation, and bankruptcy.

Loyola Law School

Adjunct Professor, LL.M. in Taxation Program. Tax Planning and Accounting for Lawyers. Taught courses focused on structuring corporate, partnership, and LLC transactions, financial statement analysis, and professional and fiduciary duties.

Court Referee/Expert Witness/Arbitrator

Appointed to serve as an LA Superior Court referee and Orange County Superior Court referee.

Has served as an arbitrator in over 150 commercial cases, involving contract, securities, and partnership disputes. Member of the Accounting, Commercial Arbitration, and IRS Tax Shelter Dispute Panels of the American Arbitration Association.

Public Speaker/Media Commentator

Conducted seminars for numerous organizations, including the California Society of CPAs, Deloitte, the Finance Ministry of the People's Republic of China, members of the German Bundestadt (Parliament), Head Start Advanced Management Conference, JP Morgan, KPMG, Merrill Lynch, and PriceWaterhouseCoopers.

Expert on the CPA exam and accountant liability. Has trained over 8,000 California financial professionals to pass the CPA exam.

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Nationally recognized investment and accounting expert who frequently has appeared on CNBC and CNN Radio. Has also has appeared in the Wall Street Journal, New York Times, Forbes, Fortune, Business Week, Los Angeles Times, People, Bloomberg News, and on CNN, NPR, MTV, and ABC Nightly News.

Corporate Officer/Director

Co-founder, director, or CFO of various closely-held enterprises, including BackupNet International, a data backup software licensor; eTeamz, and Westin Communications, a financial publishing company.

Investment and Banking Consultant

Expert consultant to investment banks, hedge funds, and other pooled investment organizations. Advisor to Clarium Capital (Peter Thiel), Goldman Sachs Asset Management, Goldman Sachs Investment Partners, JP Morgan, McKinsey and Co., Monarch Capital, Morgan Stanley, Stark Capital, Serengeti Capital, and Trust Company of the West.

California State Bar Enforcement Division

Forensic investigator. Evaluated whether suspended attorneys had complied with the financial and ethical requirements to merit reinstatement.

TEXTBOOKS AND PROFESSIONAL PUBLICATIONS

- Author Gordon Klein, *Ethics in Accounting: A Decision-Making Approach*, 1st Edition (John Wiley and Sons, 2015)
- Technical consultant, *Advanced Accounting*, 1st Edition, Hamlen, et al (Cambridge Business Publishers, 2010)
- Contributing Editor, *The Knowledge Exchange's Encyclopedia of Business (Reference Essentials)*, 1st Edition, Spurge, Lorraine (Knowledge Exchange, 1998)
- Author Gordon Klein, *Introductory Economics*, 1st Edition, The Westin Study Review Series
- Author Gordon Klein, *Statistics for Business and Economics*, 1st Edition, The Westin Study Review Series
- Author Gordon Klein, *Introductory Finance*, 1st Edition, The Westin Study Review Series (Westin Communications, 1984)
- Author Gordon Klein, *Business Law*, 1st Edition, The Westin Study Review Series

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- Author Gordon Klein, *Cost Accounting*, 1st Edition, The Westin Study Review Series
- Author Gordon Klein, *Introductory Accounting*, 1st Edition, The Westin Study Review Series
- Author Gordon Klein, *Managerial Accounting*, 1st Edition, The Westin Study Review Series

UNIVERSITY COURSES TAUGHT / EXPERTISE

Accounting for Lawyers

The record-keeping process, auditor's liability, asset valuation, financial ratios, liability determination, discount rate determination, contract interpretation of financial covenants and accounting, usury and interest rate analysis, cash flow analysis, and accrual determinations of income and expense.

Advanced Accounting

Merger and acquisition techniques, earn-outs, contingent price adjustments, and goodwill determination. Consolidated reporting, professional responsibilities, fiduciary reporting, foreign currency transactions, international accounting principles, bankruptcy and insolvency reporting, partnership accounting, intangibles valuation, derivatives and risk management, and governmental accounting.

Business Plan Development

The venture capital process, structuring the marketing, sales, and business strategy of an emerging or expanding business enterprise. Forecasting and profit planning.

Cost Accounting

Sales and operational budgeting, profit forecasting, cost behaviors and allocations, breakeven analysis, net present value analysis, evaluating division and executive performance.

Intermediate Accounting I

Revenue recognition, accounting estimates, intangibles valuation including goodwill, contingent liabilities, realization and matching principles, royalty income, accounting theory, asset swaps, depreciation, time value of money, research and development, patents, and trademarks.

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Intermediate Accounting II

Bonds and other financing instruments, convertible securities, stock options, equity, Statement of Cash Flows, operating and capital leases, common accounting fraud techniques, real estate financing techniques, pensions, international accounting, professional ethics, and deferred taxes.

Law and Financial Analysis

Time value of money, capital accounts, partnership accounting, discounted cash flows, valuation, ratios, community property, funds tracing, forensic accounting, cost of capital, leverage, debt instruments, equity instruments, and derivatives.

Law for Entrepreneurs

Contract liability and remedies, enterprise organization, agency, secured financing, bankruptcy, debt collection, the Uniform Commercial Code, unfair competition, price discrimination, antitrust, and the rights and duties of partners, officers, directors and shareholders.

Managerial Accounting

Core principles of accounting. Required of all MBA candidates.

Small Business Management

Quantitative analysis with imperfect information, market analysis, statistical analysis of data, Internet and e-commerce opportunities, workers' compensation, independent contractors, intellectual property, business strategy, franchises, goodwill valuation and determination, OSHA, personnel issues, labor relations, wrongful termination, employment contracts, and the regulatory environment.

Structuring Entrepreneurial Deals

Valuation and organization of closely-held enterprises, bootstrap financing, ownership and profit allocation, nontraditional valuation techniques, valuing unproven technologies, valuing intellectual property, the cost of capital, capital structure decisions, estate planning, retirement planning, securities laws, insider trading, and Section 1244 stock.

Tax Principles and Policy

Individual tax planning, tax return preparation, the alternative minimum tax, tax aspects of real estate investing and financing, timing asset acquisitions and dispositions, like-kind exchanges, capital gains versus ordinary income characterizations, professional duties of tax preparers, retirement planning, tax aspects of employment and independent contractor relationships, and deferred compensation.

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Taxation and Management Decisions

The formation and liquidation of enterprises, dividend distributions, stock redemptions, acquisition techniques, entrepreneurial deal structuring and related judicial doctrines, and analyzing partnership, S corporation, and LLC agreements.